HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
1802.00.00	**Cocoa shells, husks, skins and other cocoa waste.**	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
18.03	**Cocoa paste, whether or not defatted.**																					
1803.10.00	- Not defatted	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1803.20.00	- Wholly or partly defatted	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1804.00.00	**Cocoa butter, fat and oil.**	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1805.00.00	**Cocoa powder, not containing added sugar or other sweetening matter.**	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
18.06	**Chocolate and other food preparations containing cocoa.**																					
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.20	**- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:**																					
1806.20.10	--Chocolate confectionery in blocks, slabs or bars	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.20.90	--Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.3	**- Other, in blocks, slabs or bars:**																					
1806.31	**-- Filled:**																					
1806.31.10	---Chocolate confectionery	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.31.90	---Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.32	**--- Not filled:**																					
1806.32.10	---Chocolate confectionery	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1806.32.90	---Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.90	**- Other:**																					
1806.90.10	--Chocolate confectionery in tablets or pastilles	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1806.90.30	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1806.90.40	-- Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1806.90.90	--Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
19	**Preparations of cereals, flour, starch or milk; pastrycooks' products**																					
19.01	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**																					
1901.10	**- Preparations for infant use, put up for retail sale:**																					
1901.10.10	--Of malt extract	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.10.20	--Of goods of headings 04.01 to 04.04	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1901.10.30	--Of soya-bean powder	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.1	**- - Other:**																					
1901.10.91	- - - Medical foods	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.10.99	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1901.20	**- Mixes and doughs for the preparation of bakers' wares of heading 19.05:**																					
1901.20.10	--Of flour, groats, meal, starch or malt extract, not containing cocoa	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.20.20	--Of flour, groats, meal, starch or malt extract, containing cocoa	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.20.30	- - Other, not containing cocoa	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.20.40	--Other, containing cocoa	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.90	**- Other:**																					
1901.9	**- - Preparations for infant use, not put up for retail sale:**																					
1901.90.11	- - - Medical foods	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.90.19	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1901.90.20	- - Malt extract	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.9	**- - Other, of goods of heading 04.01 to 04.04:**																					
1901.90.31	- - - Filled milk	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.90.32	- - - Other, containing cocoa powder	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1901.90.39	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1901.9	**- - Other soya-based preparations:**																					
1901.90.41	- - - In powder form	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1901.90.49	- - - In other forms	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.9	**- - Other:**																					
1901.90.91	- - - Medical foods	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1901.90.99	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as Spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**																					
1902.1	**- Uncooked pasta, not stuffed or otherwise prepared:**																					
1902.11.00	- - Containing eggs	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1902.19	**- - Other:**																					
1902.19.20	- - - Rice vermicelli (bee hoon)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1902.19.30	- - - Transparent vermicelli	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1902.19.40	- - - Noodles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
1902.19.90	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1902.20	**- Stuffed pasta, whether or not cooked or otherwise prepared:**																					
1902.20.10	- - Stuffed with meat or meat offal	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1902.20.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1902.30	**- Other pasta:**																					
1902.30.20	- - Instant rice vermicelli	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1902.30.30	- - Transparent vermicelli	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1902.30.40	- - Other instant noodles	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1902.30.90	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1902.40.00	- Couscous	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.**																					
1904.10	**- Prepared foods obtained by the swelling or roasting of cereals or cereal products:**																					
1904.10.10	- - Containing cocoa	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1904.10.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1904.20	**- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:**																					
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1904.20.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1904.30.00	- Bulgur wheat	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1904.90	**- Other:**																					
1904.90.10	- - Rice preparations, including pre-cooked rice	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1904.90.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**																					
1905.10.00	- Crispbread	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.20.00	- Gingerbread and the like	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.3	**- Sweet biscuits; waffles and wafers:**																					
1905.31	**- - Sweet biscuits:**																					
1905.31.10	- - - Not containing cocoa	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1905.31.20	- - - Containing cocoa	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.32.00	- - Waffles and wafers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.40	**- Rusks, toasted bread and similar toasted products:**																					
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1905.40.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.90	**- Other:**																					
1905.90.10	- - Unsweetened teething biscuits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.90.20	- - Other unsweetened biscuits	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1905.90.30	- - Cakes	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1905.90.40	- - Pastries	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.90.50	- - Flourless bakers' wares	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1905.90.80	- - Other crisp savoury food products	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1905.90.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
20	**Preparations of vegetables, fruit, nuts or other parts of plants**																					
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**																					
2001.10.00	- Cucumbers and gherkins	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2001.90	**- Other:**																					
2001.90.10	- - Onions	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2001.90.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**																					
2002.10	**- Tomatoes, whole or in pieces:**																					
2002.10.10	- - Cooked otherwise than by steaming or boiling in water	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2002.10.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2002.90	**- Other:**																					
2002.90.10	- - Tomato paste	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2002.90.20	- - Tomato powder	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2002.90.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**																					
2003.10.00	- Mushrooms of the genus Agaricus	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2003.90	**- Other:**																					
2003.90.10	- - Truffles	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2003.90.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%